

■ See Filing Requirements on page 2

**\*If agent, submit written authorization with this form**

# Objection to Change in Reported Exempt Computer Instructions

## Note:

- If you would like to discuss your objection informally before the Wisconsin State Board of Assessors (BOA) reviews your appeal, contact the [district office](#) in your area
- If you do not complete this form and provide the requested information below (under Filing Requirements), the BOA will deny your appeal
- If a property owner fails to submit the Wisconsin Manufacturing Personal Property Return (M-P Form) required under sec. 70.995(12)(a) and (d), Wis. Stats., or the Statement of Personal Property (PA-003 Form) required under sec. 70.35, Wis. Stats., it will result in denial of any right of redetermination by the BOA or the tax appeals commission

## Filing Requirements

**To file an appeal, you must submit the following to the Wisconsin Department of Revenue (DOR)**

### 1. State prescribed form

- Under state law (sec. 70.995(8)(c), Wis. Stats.), you are required to file a state prescribed objection form with the BOA
- You must submit a **separate** objection form and fee for each State ID no. (manufacturer) or Local account no. (non-manufacturer) you are appealing
- **Sections 4 and 5 of this form** – you must provide your opinion of value, the reason for your objection and the basis for your opinion of value, under state law (sec. 70.995(8)(c)1., Wis. Stats.)

### 2. Filing fee – include a **\$45 filing fee** payable to the Wisconsin Department of Revenue

- DOR does not consider your objection filed until you pay this fee
- DOR waives the fee if a prior year appeal on the same property is pending, under state law (sec. 70.995(8)(c) and (d), Wis. Stats.)

### 3. Timely file

- You must file your appeal no later than 60 days after the date of the Assessment Notice
- Your appeal is considered timely filed if the BOA receives it with the filing fee by the 60<sup>th</sup> day (or within 15 days after the municipality files an objection); or you send your appeal form by certified mail with the filing fee, and it is postmarked before midnight of the 60<sup>th</sup> day (or within 15 days after the municipality files an objection)

### 4. Agent Authorization

If an agent is representing the property owner, the property owner must provide written authorization for the agent when submitting the objection form.

## Submitting Information

Submit two (copies) of each of the following:

- State prescribed objection form (original plus one copy)
- Correspondence
- All supporting data
- DOR assessment notice (manufacturers)
- Dated Change in Exempt Computer Value Notice

## Where to File

Submit the objection form, \$45 filing fee and all supporting documents to:

### Street Address:

Wisconsin Department of Revenue  
State Board of Assessors  
MS 6-97  
2135 Rimrock Road  
Madison WI 53713

**Phone:** (608) 266-1147

### Mailing Address:

Wisconsin Department of Revenue  
State Board of Assessors  
MS 6-97  
PO Box 8971  
Madison WI 53708-8971